**Ukukhanselwa kokubhaliswa kwe-VAT**

Ukubhalisa i-VAT komthengisi kungakhanselwa uKhomishana noma umthengisi, uma kuhlangatshezwana nezidingo ezithile.

**Yiziphi izizathu zokukhansela ukubhaliswa kwe-VAT?**

Umthengisi angafaka isicelo sokukhasnela ukubhaliswa kwe-VAT lapho inani lemikhiqizo etheliswayo lizoba ngaphansi komkhawulo wokubhalisa oyimpoqo we-R1 million kunoma iziphi izinyanga eziyi-12.

UKhomishana uzokukhansela naye ukubhaliswa kwe-VAT lapho –

* umthengisi eseyekile ukuthengisa futhi engeke abuye aqale futhi ezinyangeni eziyi-12 ezizayo;
* ukuthengisa kungakaze kuqale noma kungeke kuqale ezinyangeni eziyi-12 ezizayo;
* umthengisi engasathobeli izidingo zokubhalisa ngokuzikhethela;
* umthengisi ehlulekile ukuhlinzeka ngefomu elidingekayo ukuze kubalwe intela, noma
* umthengisi wayebhaliswe ngaphansi kwesigaba sokubhalisa ngokuzikhethela futhi –
	+ engenayo indawo ezinzile yokuhlala noma yebhizinisi;
	+ engawagcini amalekhodi afanele amabhuku ezimali;
	+ engakabi nayo i-akhawunti yasebhange yebhizinisi; noma
	+ wayebhalisile ngaphambilini ngaphansi koMthetho weNtelantengiso i-VAT Act noma i-Sales Tax Act wase ehluleka ukwenza lokhu okwakuyizidingo ngaphansi kwaleyo Mithetho.

Lapho umthengisi eseyeke wonke amabhizinisi, ukukhansela kuvame ukuqala ngosuku lokugcina lwesikhathi sentela umthengisi lowo ayeke ngaso ukuthengisa. Kodwa-ke, uKhomishana angakwazi ukubeka olunye usuku okungaqala ngalo kube olunye usuku.

Namaphi amabhizinisi/izingxenye/amagatsha omthengisi abhaliswe azimela nawo angakhanselwa uma –

* umthengisi efaka isicelo esibhaliwe;
* ukubhalisa kokuqala sekukhanseliwe (okungathi uma kunjalo, kusho ukuthi wonke amagatsha abhalisiwe nawo azokhanselwa); noma
* kubonakala kuKhomishana ukuthi izintelo ngaphansi koMthetho weNtelantengo noma i-TA Act azange ziphathwe ngendlela efanele.

Into eyenza kukhanselwe konke ukubhalisa okuyimixhantela ukuthi imisebenzi yayo yonke ibuyela ekubhalisweni kokuqala. Kumele kuqashelwe ukuthi, lapho ukubhaliswa kwe-VAT kokubhalisa kokuqala kukhanselwa, ukubhaliswa kwe-VAT yamagatsha nakho kuzokhanselwa.

Kusukela mhla lu-1 kuMbasa 2019, umkhawulo wokubhaliswa okuyimpoqo kwabahlinzeka ngosizo lwe-elekhronikhi bamazwe angaphandle wanyuswa usuka ku-R50 000 waya ku-R1 million. Laba bahlinzeki bangabhalisela ukukhansela ukubhaliswa kwe-VAT uma inani lemisebenzi ye-elekthronikhi eyenzelwe abantu baseNingizimu AFrika ingazange yeve ku-R1 million esikhathini sezinyanga eziyi-12 ezilandelanayo.

**Isungqangi:**uSARS angake akuphothule ukukhansela kwakho ukubhaliswa njengomthengisi we-VAT kuze kube ukuthi zonke izikweletusibopho eziselele ngokoMthetho weNtelantengo zixazululiwe noma zikhokhiwe.

**Ithini inqubo yokukhasnela ukubhaliswa kwe-VAT?**

1. Umthengisi ofuna ukukhansela ukubhaliswa kwe-VAT kumele athole, agcwalise bese ebeka usuku lokuya egatsheni lakwaSARS ukuze alethe i-VAT 123e – ifomu lesicelo sokukhansela ukubhalisa komuntu kuwo wonke amabhizinisi. Asebenzise ifomu elibizwa nge-VAT123T ukufaka isicelo sokukhansela ibhizinisli elibhaliswe lazimela eceleni.
	* I-VAT123e kumele ithunyelwe egatsheni lakwaSARS lapho umthengisi ebhaliswe khona. Izizathu eziholele ekukhanselweni kumele zibekwe zicace ku-VAT123e noma encwadini eseceleni ezobe isinanyatheliswa kulo ifomu.
2. UKhomishana uzokhipha incwadi eshoyo ukuthi usitholile isicelo ezophinde itshele umthengisi ngosuku ukukhanselwa lokho okuzoqala ngalo ukusebenza kanjalo nesikhathi sokugcina sentela. Uma ukhokha sekudlule isikhathi kuzobizwa inhlawulo nenzalo.
	* Incwadi eshoyo ukuthi isicelo sifikile ingase ihlinzeke ngeminye imiyalelo mayelana nenqubo yokukhansela. Umthengisi kumele aqhubeke abize i-VAT emikhiqizweni eyenziwe futhi ethelisiwe futhi abambe intela yokukhiqiza kuzo kube ilanga lokugcina lesikhathi sentela njengokusho kukaKhomishana.
3. Mayelana nesikhathi sokugcina sentela (njengoba sivezwe uKhomishana), umthengisi kumele adalule intela yenzuzo esikhaleni esibhalwe 1A efomini le-VAT.
	* I-Exit VAT (okuyintela yenzuzo empahleni ekhona ngesikhathi kukhanselwa) kumele idalulwe kanye nayiphi enye intela yenzuzo neyokukhiqiza yaleso sikhathi sokugcina sentela efomini le-VAT.